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SUPREME COURT OF THE UNITED STATES

No. 520

CHARLIE L. WILSON,
Plaintiff,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Defendant.

JURISDICTIONAL STATEMENT

REV. CHARLIE L. WILSON
107 Empire Avenue
Macon, Georgia
Appellant.

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SUPREME COURT OF THE UNITED STATES

No. .....

CHARLIE L. WILSON,
Plaintiff,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Defendant.

JURISDICTIONAL STATEMENT

Opinion Below

The findings of fact and opinion of the United States Court of Appeals, Fifth Circuit officially reported that the decision of the tax court of the United States is affirmed (R. 48-51).

Jurisdiction

The reviewing of this case by this Court is based on the fact that the Supreme Court of the United States has Jurisdiction over all Civil Cases that have not been settled properly or satisfactory according to the Law approved by the divine law which is perfect. Therefore this Court is invoked being the highest Civil Court of the land to righteously settle the questions involved.

This appeal involves Charges of deficiencies in Federal income tax for the years of 1958, 1959 and 1960 in the respective amounts of $100.01, $135.64, $298.78. Therefore this appeal is taken pursuant to 28 U.S.C., § 1253.

The judgment was entered January 18, 1965. The notice of appeal was filed February 15, 1965, with the United States Court of Appeals, Fifth Circuit.

I believe the rule of Civil Procedure 72, Title 28 U.S.C., § 1253 and C. 646, 62 Stat. 926 and I know the Divine Statute, Deuteronomy 1:16-18, confer on this Court Civil Jurisdiction of the appeal.

I believe the case of *U. S. v. Hancock Truck Lines, Inc.*, 1945, 65 S. Ct. 1003, 324 U.S. 774, 89 L. Ed. 1357, sustains the Jurisdiction.

Treasury Regulations on Income Tax 1954 Code:

The Statute that is involved is (Sec. 1-61-1) which the Counsel for the defendant interpreted to include Sacred income which is not under the Jurisdiction of Civil Authority according to the scripture and first amendment of the Constitution. The interpretation of the statute is unsound. Therefore it needs the attention of the Supreme Court.

(Sec. 1.164-5A) The Statute that deals with local assessments, according to the Scripture is unsound.

The Statute (Sec. 1.212-1.4) that deals with the maintenance of property held for use as a residence is unsound according to the Scripture.

The Questions Presented by the Appeal Are As Follows:

A. Should Divine or Sacred income be subject to Civil income tax rules considering Scripture and Constitution?

B. Should local Sewerage tax be deductible on Federal income tax form?

C. Should lossage by natural forces be deductible?

D. Should dues paid to Georgia Motor Club, Inc., be deductible?

E. Should needed repairs to home be deductible?

Statement

The facts and evidences that should be considered concerning this case are the scripture and constitution of the United States. There are also material evidences that involved the issues of this case. The true light of the will of God must be brought forth. The Scripture which is the word of God is Law, order, Measuring Rod, truth, Grace and love. The word in the form of law is the standard for Civil Laws that are made by men in Civil Authority so they will have a guide to be governed by, to determine the validation of Laws. The word of God speaks clearly and plainly concerning the issues that are involved. Therefore being governed by the Holy Spirit in testing the charges of the case, I trust that the Supreme Court of the United States will submit their minds to God through Jesus Christ and permit the mind of Christ to govern their thoughts and make their decision. Amen. So that this matter will be settled forever.

Therefore, I pray that the Supreme Court of the United States will give the proper consideration to this case and grant the appellant's request.

Signed .....

Rev. Charlie L. Wilson
107 Empire Avenue
Macon, Georgia
Appellant.

Proof of Service

I, Rev. Charlie L. Wilson, Appellant herein, hereby affirm that on the ..... day of July, 1965, I mailed copies of the foregoing Jurisdictional Statement to the Supreme Court of the United States to the parties hereto, as follows:

The Solicitor General, Department of Justice, Washington 25, D. C. by mailing a copy in a duly addressed envelope with air mail postage prepaid. And by mailing a copy in a duly addressed envelope with air mail postage prepaid to the Counselor of Defendant, Mr. John B. Jones, Jr., acting Assistant Attorney General, United States Department of Justice, Washington, D. C.

Signed .....

REV. CHARLIE L. WILSON,
107 Empire Avenue
Macon, Georgia
Appellant.

Subscribed and affirmed to before me at ..... this ..... day of July 1965.

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APPENDIX A

Opinion Below

IN THE

United States Court of Appeals

FOR THE FIFTH CIRCUIT

No. 21467

CHARLIE L. WILSON,

Petitioner,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Petition for Review of Decision of the Tax Court of the United States, (District of Georgia).

(January 18, 1965.)

Before TUTTLE, Chief Judge, MOORE* and BELL, Circuit Judges.

PER CURIAM: The judgment of the Tax Court is affirmed. Petitioner's income received as a minister of the gospel is taxable. Dues paid the motor club were not dues to a professional society. The tires and roof leak damage did not qualify as casualty losses. There was a failure of proof with regard to sewage assessments being taxes and thus deductible, and the home repairs were mere personal expenses.

The appeal being without merit, it follows that the judgment appealed from should be and it is

AFFIRMED.

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*Of the Second Circuit, sitting by designation.

APPENDIX B

Internal Revenue Code of 1954:

Questionable Statutes

1955 Ed. F.C.A. 26 § 1-61.

GROSS INCOME DEFINED

(a) General definition.—Except as otherwise provided in this Subtitle [§§ 1-1552 of this title], gross income means all income from whatever source derived, including (but not limited to) the following items: (1) Compensation for services, including fees, commissions, and similar items.

F.C.A. 26 § 1-164.

(a) General Rule—Except as otherwise provided in this Section, there shall be allowed as a deduction taxes paid or accrued within the taxable year.

(b) Deduction derived in case of certain taxes—no deduction shall be allowed for the following taxes:

(5) Taxes assessed against local benefits of a kind tending to increase the value of the property. Assessed; but this paragraph shall not prevent—(A) the deduction of so much of such taxes as is properly allowable to maintenance or interest charges, or (B) the deduction of taxes levied by a special taxing district if—(i) the district covers the whole of at least one County; (ii) At least 1,000 persons are subject to the taxes levied by the district; and (iii) the district levies its assessments annually at a uniform rate on the same assessed value of real property, including improvements, as is used for purposes of the real property tax generally.

F.C.A. 26 § 1-212

Expenses for production of income:

In the case of an individual there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—(1) for the production or collection of income; (2) for the management, conservation, or maintenance of property held for the production of income; or (3) in connection with the determination, collection, or refund of any tax. (Aug. 16, 1954, C. 736, 68A Stat. 69)

Reliable Statutes

Malachi, 3:10

Bring ye all the tithes into the store house, that there may be meat in mine house, and prove me now herewith, saith the Lord of Hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

St. Matthew, 22:21

Render therefore unto Caesar, the things which are Caesar's; and unto God, the things that are God's.

Proverbs, 15:6; 16:8.

In the house of the righteous is much treasure: But in the revenues of the wicked is trouble. Better is a little with righteousness, than great revenues without right.

Psalm, 9:4.

For thou hast maintained My right and My Cause, thou satest in the throne judging right.

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In the Supreme Court of the United States

OCTOBER TERM, 1964

No. 520

CHARLIE L. WILSON, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON APPEAL FROM THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

MEMORANDUM FOR THE COMMISSIONER OF INTERNAL REVENUE

The Court lacks jurisdiction of the direct appeal the petitioner purports to have taken pursuant to 28 U.S.C. 1253. This is an income tax case in which the Tax Court's decision (R. 48-51) was affirmed on appeal to the Fifth Circuit (J.S. App. A1). Accordingly, 28 U.S.C. 1253 which relates to certain orders of three-judge courts is inapplicable. The proper mode of review is by petition for a writ of certiorari. 28 U.S.C. 1254(1).

If a party improvidently appeals from a decision of a court of appeals when the proper mode of review

is by petition for certiorari, "this alone shall not be ground for dismissal." 28 U.S.C. 2103.[1] However, in the instant case there is another adequate ground for dismissal. The court of appeals entered judgment in this case on January 18, 1965, and taxpayer filed a document denominated Notice of Appeal in this Court on February 15, 1965. Thus, according to his theory, the jurisdictional statement was due on April 16, 1965. (28 U.S.C. 2101(a), Revised Rules of the Supreme Court, Rule 13.) However, taxpayer took no further action until September 2, 1965, when he docketed his appeal and filed a "Jurisdictional Statement."[2] He thus filed neither a petition for certiorari nor a jurisdictional statement until 7½ months after the court of appeals' judgment. His untimely attempt to perfect this appeal does not qualify as a timely petition for certiorari.

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[1] 28 USC 2103 provides that:

> If an appeal to the Supreme Court is improvidently taken from the decision of the highest court of a State, or of a United States court of appeals, in a case where the proper mode of a review is by petition for certiorari, this alone shall not be ground for dismissal; but the papers whereon the appeal was taken shall be regarded and acted on as a petition for writ of certiorari and as if duly presented to the Supreme Court at the time the appeal was taken. Where in such a case there appears to be no reasonable ground for granting a petition for writ of certiorari it shall be competent for the Supreme Court to adjudge to the respondent reasonable damages for his delay, and single or double costs.

[2] A copy of the "Jurisdictional Statement" was, however, served on the Department of Justice on July 31, 1955.

Assuming, however, that taxpayer's Notice of Appeal may be treated as a timely petition for a writ of certiorari, it should be denied. The court of appeals (J.S. App. A1), affirming the Tax Court (R. 48-51), held (1) that taxpayer's income as a minister of the gospel, which he claimed was exempt from taxation by the Scriptures, was taxable; (2) that dues paid to the Georgia Motor Club were not deductible as dues to a professional society; (3) that home repairs were personal rather than deductible expenses; (4) that damage caused by a flat tire and a leaky roof did not qualify as deductible casualty losses; and (5) that he had failed to prove that sewage assessments were deductible taxes. Compensation for services is expressly included in the general definition of gross income contained in Section 61 of the Internal Revenue Code of 1954. The dues paid to the Georgia Automobile Club and the expenditures for alterations on taxpayer's personal residence were properly disallowed as personal expenses prohibited by Code Section 262. See, *e.g.*, Treas. Regs. § 1.162-6. The leaky roof and flat tire damage resulted from the decomposition of the items in question and therefore were not casualty losses of the nature contemplated by Section 165 of the Code. *Matheson* v. *Commissioner*, 54 F. 2d 537 (C.A. 2); *Levy* v. *Commissioner*, 212 F. 2d 552 (C.A. 5); *Rosenberg* v. *Commissioner*, 198 F. 2d 46 (C.A. 8). The sewage assessments ($10.80 in each of two taxable years) were not shown to be taxes deductible under Section 164. Instead, the courts below could only conclude from the evidence that they were either spec-

ial assessments or service charges. See Int. Rev. Code of 1954, § 164(b)(5) (26 USC, 1958 ed.) now Int. Rev. Code of 1954, § 164(c)(1) (26 USC, 1964 ed.); *Mahler* v. *Commissioner*, 119 F. 2d 869 (C.A. 2), certiorari denied, 314 U.S. 660.

The appeal should therefore be dismissed. Treating it as a petition for a writ of certiorari, it should be denied.

Respectfully submitted,

THURGOOD MARSHALL,
Solicitor General.

RICHARD M. ROBERTS,
Acting Assistant Attorney General.

MELVA M. GRANEY,
JEANINE JACOBS,
Attorneys.

OCTOBER 1965.

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SUPREME COURT OF THE UNITED STATES

No. 520
Charlie L. Wilson, Petitioner

vs.

COMMISSIONER OF INTERNAL REVENUE
Respondent

PETITION FOR REHEARING

Rev. Charlie L. Wilson,
Petitioner
107 Empire Avenue
Macon, Georgia

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In the Supreme Court of the United States
October Term 1965

No. 520

Charlie L. Wilson, Petitioner

V.

Commissioner of Internal Revenue

CERTIFICATE

I, Rev. Charlie L. Wilson, Petitioner, do hereby certify that the document submitted under this certificate is in good faith. Believing that God will lead the minds of the Supreme Court to clearly understand the facts of circumstances of substantial facts that effect substantial grounds available to petitioner that gives the Supreme Court reason to reconsider the previous ruling dated November 15, 1965 and take this case under serious consideration on the available grounds that gives the Supreme Court complete Civil jurisdiction. The document is design to this end that is being file with the Supreme Court.

In testimony whereof, I here unto set my hand and sign my signature at Macon, Georgia this _____ day of December, 1965.

Signed _____

Rev. Charlie L. Wilson

PETITION FOR REHEARING

OPINION OF SUPREME COURT
DECIDED NOVEMBER 15, 1965

The appeal is dismissed for want of jurisdiction. Treating the papers whereon the appeal was taken as a petition for writ of certiorari, certiorari is denied.

GROUNDS

In the light of the opinion of the Supreme Court after prayerful consideration the Holy Spirit, my counsel, directed me to submit this Divine Statute that gives the Supreme Court complete Civil Jurisdiction. (1) Because the Court below ruling did not satisfy the divine statutes of God, (2) the ruling did not satisfy the first amendment of the Constitution of the United States, (3) since the Supreme Court is the highest Civil Court of the land and the case was not safisfactually rule on by the Court below, the case now becomes the responsibility of the Supreme Court since the case has been submitted to the Supreme Court, to decide with God and decree a ruling that meets the approval of the word of God and the Constitution of the United States first amendment.

The Statute that gives the Supreme Court complete Civil jurisdiction is:

Deuteronomy, 1:16-18. (quote) and I charge your judges at that time, saying, hear the causes between your brethren, and judge righteously between every man and his brother, and the stranger that is with him, ye shall not respect persons in judgment; but ye shall hear the small as well as the great; ye shall not be afraid of the face of man; for the judgment is God's: and the cause that is too hard for you, bring it unto me, and I will hear it. And I commanded you at that time all the things which ye should do. (Unquote), God, who ordained the office of Civil Authority also created the Department of Justice in Civil Authority.

The statutes that must be satisfied are: Malachi, 3:8, 10. St. Matthew, 22:21, and Psalm, 9:4.

Since God has given the Court complete jurisdiction which makes the Court under obligation to God and the Constitution of the United States first amendment.

Therefore the Petitioner prayer is that the Supreme Court will grant the request of this petition and accept this case and give it the proper consideration.

Signed _____

Rev. Charlie L. Wilson
107 Empire Avenue
Macon, Georgia

PROOF OF SERVICE

I, Rev. Charlie L. Wilson, appellant, herein, hereby affirm that on this _____ day of December 1965, I mailed copies of the petition that is filed with the Supreme Court of the United States, to the parties here to as follows:

1. The Solicitor General, Thurgood Marshall, Department of Justice, Washington 25, D.C. by mailing a copy in duly addressed envelope with air mail postage prepaid.

2. Acting Assistant Attorney General, Richard M. Roberts, Department of Justice, Washington, D.C., by mailing a copy in duly addressed envelope with air mail postage prepaid.

Signed _____

Rev. Charlie L. Wilson
107 Empire Avenue
Macon, Georgia

END